IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 19TH DECEMBER 2007 / 28TH AGRAHAYANA 1929

WP(C).No. 38007 of 2007(Y)

PETITIONER:

SURESH MATHEW, MANAGING PARTNER OF PRINCE RUBBER INDUSTRIES AT ETTUMANOOR, NEDUMCHIRAYIL HOUSE, S.H.MOUNT POST, KOTTAYAM.

BY ADV. SRI.P.KURUVILLA JACOB

RESPONDENTS:

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1. DEPUTY COMMISSIONER OF SALES TAX (APPEALS), KOLLAM.

2. THE COMMERCIAL TAX OFFICER, ETTUMANOOR.

3. THE DEPUTY TAHSILDAR, REVENUE RECOVERY, KOTTAYAM.

BY GOVERNMENT PLEADER SRI C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 38007 of 2007

Dated: December 19, 2007

JUDGMENT

Aggrieved by Exts.P1 and P2 assessment orders, petitioner has filed Exts.P4 and P5 appeals before the 1st respondent. Along with the appeals, petitioner has also filed Exts.P4(a) and P5(a) stay petitions. While orders are awaited in the stay petitions, revenue recovery proceedings have been initiated by Exts.P2 and P3.

2. Since the petitioner has already availed of the statutory remedy by filing Exts.P4 and P5 appeals, I feel that the Appellate Authority should atleast consider the stay petitions before coercive action is resorted to.

3. In view of this I dispose of the writ petition directing that the 1st respondent shall take up and consider Exts.P4(a) and P5(a) stay petitions filed along with Exts.P4 and P5 appeals, as expeditiously as possible, at any rate, within three weeks of production of a copy of this judgment. In the meantime, further proceedings pursuant to Exts.P2 and P3 shall stand deferred for a

period of one month.

Petitioner shall produce a copy of this judgment before the 1st respondent for compliance.

ANTONY DOMINIC, JUDGE

mt/-